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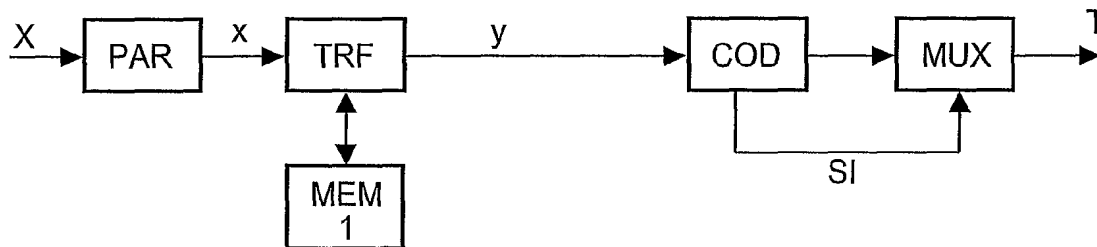
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(54) Title: METHOD AND APPARATUS FOR TRANSFORMING A DIGITAL AUDIO SIGNAL AND FOR INVERSELY  
TRANSFORMING A TRANSFORMED DIGITAL AUDIO SIGNAL



(57) Abstract: A known time domain to frequency domain or frequency domain to time domain transform used in audio codecs is MDCT, which has the disadvantage of being costly in terms of required computational power due to high-precision multiplications, but which facilitates overlapping transform and subsampling. The invention uses a transform or inverse transform which does not involve multiplications because the transform and inverse transform matrices include '+1' and '-1' values only, but whereby the advantages of overlapping and subsampling are kept.

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